

**BASIC FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**

**DISTRICT ATTORNEY OF THE FOURTEENTH
JUDICIAL DISTRICT
CALCASIEU PARISH, LOUISIANA
DECEMBER 31, 2006**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-1-07

CONTENTS

	PAGE
REQUIRED SUPPLEMENTAL INFORMATION – PART I	
Management's Discussion and Analysis	6
INDEPENDENT AUDITORS' REPORTS	
Independent Auditors' Report	13
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	15
BASIC FINANCIAL STATEMENTS	
Statement of Net Assets	18
Statement of Activities	19
Governmental Funds Balance Sheet	20
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Assets	21
Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances	22
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	23
Statement of Fiduciary Net Assets – Agency Funds	24
Notes to Financial Statements	25
REQUIRED SUPPLEMENTARY INFORMATION – PART II	
Budgetary Comparison Schedule – General Fund	38

CONTENTS

	PAGE
Budgetary Comparison Schedule – Special Revenue Fund	39
SUPPLEMENTAL INFORMATION	
Schedule of Findings and Questioned Costs	41

REQUIRED SUPPLEMENTAL INFORMATION – PART I

MANAGEMENT'S DISCUSSION AND ANALYSIS

**District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis
December 31, 2006**

As management of the District Attorney of the Fourteenth Judicial District, Calcasieu Parish, Louisiana (the "District Attorney"), we offer readers of the District Attorney's financial statements this narrative overview and analysis of the financial activities of the District Attorney for the year ended December 31, 2006. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the District Attorney's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with an analysis of the District Attorney's short-term activities based on information presented in the financial report and fiscal policies that have been adopted by the District Attorney. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the District Attorney's financial activity, identify changes in the District Attorney's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained in this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District Attorney's financial statements. The District Attorney's basic financial statements consist of the following components:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements
4. Other Supplementary Information, which is in addition to the basic financial statements themselves.

District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis-Continued
December 31, 2006

1. Government-Wide Financial Statements

Government-wide financial statements are designed by GASB Statement No. 34 to change the way in which government financial statements are presented. It now provides readers for the first time a concise "entity-wide" Statement of Net Assets and Statement of Activities, seeking to give the user of the financial statements a broad overview of the District Attorney's financial position and results of operations in a manner similar to a private-sector business.

- A. The *statement of net assets* presents information on all of the District Attorney's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District Attorney is improving or weakening.
- B. The *statement of activities* presents information showing how the District Attorney's net assets change during the most recent fiscal year. All changes in assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., uncollected fees).

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The District Attorney's assets exceeded its liabilities by \$3,182,472 and \$3,197,316 for the years ended December 31, 2006 and 2005, respectively. Of these amounts, \$3,120,719 and \$3,035,563 are unrestricted net assets and \$61,753 and \$161,753 are restricted assets.

A portion of the District Attorney's net assets (1.4 percent for 2006 and 2.2 percent for 2005) reflects its investment in capital assets (eg: equipment, furniture, etc.). The District Attorney used these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The remaining balance of unrestricted net assets may be used to meet the District Attorney's ongoing obligations to citizens and creditors. The restricted assets must be used by the District Attorney for a specific purpose, which in this case is for drug-related enforcement and education.

At the end of the current fiscal year, the District Attorney is able to report positive balances in both categories of net assets. The same situation held true for the prior year.

District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis-Continued
December 31, 2006

Government Activities

The Government Activities of the District Attorney include General Government. Commissions on fines and forfeitures, license fees and enrollment fees fund these government activities.

Here we show the District Attorney's major expenditures related to those functions typically associated with governments. In the chart below, General Government includes the following major expenditures:

Government Activities Expenses:	<u>2006</u>		<u>2005</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Communications	\$ 40,303	3.07%	\$ 31,029	2.37%
Dues	48,258	3.68%	37,093	2.83%
Joint service agreement	9,250	0.70%	39,000	2.97%
Legal and other professional	56,953	4.34%	81,554	6.22%
Office	168,350	12.83%	159,270	12.14%
Overhead reimbursement/Police Jury	740,000	56.40%	700,000	53.37%
Pretrial diversion/Victim assistance programs	45,985	3.50%	54,073	4.12%
Travel and seminars	89,184	6.80%	93,552	7.13%
Vehicle	81,146	6.18%	83,783	6.39%
Depreciation	32,672	2.49%	32,319	2.46%
Total Expenditures	<u>\$ 1,312,101</u>	<u>100.00%</u>	<u>\$ 1,311,673</u>	<u>100.00%</u>

Included below are those Program and General revenues available for the District Attorney to use to pay for the government activities described above.

Governmental Activities Revenues:	<u>2006</u>		<u>2005</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Fines and forfeitures	\$ 182,987	14.11%	\$ 180,166	17.08%
Collection fees	236,970	18.27%	38,958	3.69%
Enrollment fees	637,626	49.15%	614,991	58.31%
Other forfeitures	83,730	6.45%	119,053	11.29%
Interest	150,198	11.58%	92,733	8.79%
Miscellaneous	5,746	0.44%	8,842	0.84%
Total Revenues	<u>\$ 1,297,257</u>	<u>100.00%</u>	<u>\$ 1,054,743</u>	<u>100.00%</u>

District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis-Continued
December 31, 2006

2. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District Attorney can be divided into two categories: governmental funds and fiduciary funds.

- A. Governmental funds are used to account for most of the District Attorney's basic services reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for government activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are located on pages 21 and 23.

The District Attorney maintains two governmental funds, the General Fund, and the Worthless Check Special Revenue Fund. Budget information on these two funds is presented in Schedule 1 and Schedule 2 of the report.

Financial Analysis of the Governmental Funds

The District Attorney's General Fund and Worthless Check Fund reported ending fund balances of \$3,121,069 and \$16,425 for the year ending 2006 and \$3,102,335 and \$23,111 for the year ending 2005, respectively.

The District Attorney retains a reasonable surplus in the General Fund for unforeseen future emergencies such as natural disasters, decrease in economic conditions, emergency capital outlay requirements, and other similar conditions.

District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis-Continued
December 31, 2006

3. Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25 through 36 of this report.

4. Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found beginning on page 38 of this report.

A. Budgetary Comparison Schedule – The District Attorney adopts an annual appropriated budget for the General Fund and Worthless Check Fund. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget, beginning on page 38.

B. Analysis of Significant Budget Variances in the General Fund:

1. Revenues:

- a. Fines, forfeitures, and license fees are estimated during the budget amendment process, which occurs during the month of November. Information regarding actual General Fund revenues becomes available only upon receipt from the disbursing agencies after year-end. Comparison of final budgetary amounts with actual amounts resulted in a favorable variance of \$3,409 related to these general revenues due to various sources providing more than anticipated during the budget process.
- b. Other revenues provided for a favorable final budget variance of \$31,784 due to various sources providing more than anticipated during the budget process.

2. Expenditures:

- a. Budget variances for expenditures result from differences between anticipated expenditures and unexpected occurrences during the year.

**District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis-Continued
December 31, 2006**

Capital Assets

The District Attorney's investment in capital assets for its governmental activities as of December 31, 2006 and 2005 amounted to \$44,978 and \$71,870, respectively (net of accumulated depreciation). This investment in capital assets includes equipment, automobiles, furniture, leasehold improvements, and training facilities.

Capital assets additions during the years ending 2006 and 2005 totaled \$5,780 and \$18,915, respectively.

Additional information on the District Attorney's capital assets can be found in Note 5 of this report.

Economic Factors and Next Year's Budget

The following factors were considered in preparing the District Attorney's budget for the 2007 fiscal year:

Fines, forfeitures, and program fees have remained consistent over the past three years. The same trend was anticipated in estimating revenues for 2007.

In regard to expenditures, there are no significant changes reflected within the budget for the fiscal year ending December 31, 2007.

Request for Information

This financial report is designed to provide a general overview of the District Attorney's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Ginger Ieyoub, 1620 Ryan Street, Lake Charles, Louisiana, 70601.

INDEPENDENT AUDITORS' REPORTS



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INDEPENDENT AUDITORS' REPORT

Honorable John F. DeRosier
District Attorney of the
Fourteenth Judicial District
Calcasieu Parish, Louisiana

We have audited the accompanying basic financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of December 31, 2006, and for the year then ended. These basic financial statements are the responsibility of the District Attorney of the Fourteenth Judicial District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Fourteenth Judicial District as of December 31, 2006, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 23, 2007, on our consideration of the District Attorney of the Fourteenth Judicial District's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants, agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis on pages 4 through 11 and the budgetary comparison schedule identified as Schedules 1 and 2 are not required parts of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consist primarily of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Langley, William B., L.L.

May 23, 2007



Langley, Williams & Company, L.L.C.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable John F. DeRosier
District Attorney of the
Fourteenth Judicial District
Calcasieu Parish, Louisiana

We have audited the financial statements of the governmental activities, and aggregate remaining fund information of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2006, and have issued our report thereon dated May 23, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Fourteenth Judicial District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Fourteenth Judicial District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Fourteenth Judicial District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District Attorney of the Fourteenth Judicial District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District Attorney of the Fourteenth Judicial District's financial statements that is more than inconsequential will not be prevented or detected by the District Attorney of the Fourteenth Judicial District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District Attorney of the Fourteenth Judicial District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Fourteenth Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the District Attorney of the Fourteenth Judicial District's management, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Langley, William B., Jr.

May 23, 2007

BASIC FINANCIAL STATEMENTS

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana
Statement of Net Assets
December 31, 2006

Statement A

Assets

Cash and deposits	\$ 1,309,783
Investments, at fair value	1,772,474
Receivables	53,243
Restricted assets - Investments	61,753
Capital assets, net of accumulated depreciation	<u>44,978</u>
Total Assets	<u>\$ 3,242,232</u>

Liabilities

Accounts payable	\$ 59,758
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Net Assets

Invested in capital assets	44,978
Restricted	61,753
Unrestricted	<u>3,075,741</u>
Total Net Assets	<u>\$ 3,182,472</u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana
Statement of Activities
For the Year Ended December 31, 2006**

Statement B

EXPENSES

General government	\$ (1,279,429)
Depreciation	<u>(32,672)</u>
Total Expenditures/Expenses	<u>(1,312,101)</u>

PROGRAM REVENUES

Charges for services	874,596
Other revenues	<u>266,717</u>
Total Program Revenues	<u>1,141,313</u>

Net Program Revenue/(Expense)	(170,788)
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GENERAL REVENUES

Investment earnings	150,198
Other revenues	<u>5,746</u>
Total General Revenues	<u>155,944</u>

DECREASE IN NET ASSETS	(14,844)
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**NET ASSETS - BEGINNING
OF PERIOD**

<u>3,197,316</u>

NET ASSETS - END OF PERIOD

<u>\$ 3,182,472</u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana
Governmental Funds Balance Sheet
December 31, 2006**

Statement C

	<u>Governmental Funds</u>		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Assets			
Cash and deposits	\$ 1,285,566	\$ 24,217	\$ 1,309,783
Investments, at fair value	1,772,474	-	1,772,474
Receivables	53,243	-	53,243
Restricted assets - investments	61,753	-	61,753
Total Assets	\$ 3,173,036	\$ 24,217	\$ 3,197,253
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 51,967	\$ 7,792	\$ 59,759
Fund Balances:			
Reserved for future expenditures	61,753	-	61,753
Unreserved	3,059,316	16,425	3,075,741
Total Fund Balances	3,121,069	16,425	3,137,494
Total Liabilities and Fund Balances	\$ 3,173,036	\$ 24,217	\$ 3,197,253

The accompanying notes are an integral part of this statement.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana
Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Assets
December 31, 2006**

Total Fund Balances at December 31, 2006 - Governmental Funds (Statement C)	\$ 3,137,494
Cost of capital assets at December 31, 2006	1,002,897
Less: Accumulated depreciation as of December 31, 2006	<u>(957,919)</u>
Net Assets at December 31, 2006 (Statement A)	<u>\$ 3,182,472</u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana
Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2006**

Statement D

	Governmental Funds		
	General Fund	Special Revenue Fund	Total
REVENUES			
Fines and forfeitures	\$ 182,987	\$ -	\$ 182,987
Collection fees	43,649	193,321	236,970
Enrollment fees	637,626	-	637,626
Other forfeitures	83,730	-	83,730
Interest	150,198	-	150,198
Miscellaneous	5,746	-	5,746
Total revenues	1,103,936	193,321	1,297,257
EXPENDITURES			
General government	1,169,421	110,008	1,279,429
Capital outlay	5,780	-	5,780
Total expenditures	1,175,201	110,008	1,285,209
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(71,265)	83,313	12,048
OTHER FINANCING SOURCES (USES)			
Operating transfers in	90,000	-	90,000
Operating transfers (out)	-	(90,000)	(90,000)
TOTAL OTHER FINANCING SOURCES (USES)	90,000	(90,000)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	18,735	(6,687)	12,048
FUND BALANCES - BEGINNING OF PERIOD	3,102,335	23,111	3,125,446
FUND BALANCES - END OF PERIOD	\$ 3,121,070	\$ 16,424	\$ 3,137,494

The accompanying notes are an integral part of this statement.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana
Reconciliation of Governmental Funds
Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2006**

Total net change in fund balances - Governmental Funds (Statement D) \$ 12,048

Amounts reported for governmental activities in the Statement
of Activities are different because:

Capital outlays are reported in governmental funds as expenditures.
However, in the Statement of Activities, the cost of those assets is allocated
over their estimated useful lives as depreciation expense. This is the amount
by which depreciation exceeds capital outlays for the period.

(26,892)

Change in net assets of government activities (Statement B) \$ (14,844)

The accompanying notes are an integral part of this statement.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana
Statement of Fiduciary Net Assets - Agency Funds
December 31, 2006**

Statement E

	<u>Bond Forfeiture</u>	<u>Drug Forfeiture</u>	<u>Total</u>
ASSETS			
Cash	\$ <u>2,958</u>	\$ <u>414,766</u>	\$ <u>417,724</u>
TOTAL ASSETS	\$ <u><u>2,958</u></u>	\$ <u><u>414,766</u></u>	\$ <u><u>417,724</u></u>
 LIABILITIES			
Due to other agencies	\$ <u>2,958</u>	\$ <u>414,766</u>	\$ <u>417,724</u>
TOTAL LIABILITIES	\$ <u><u>2,958</u></u>	\$ <u><u>414,766</u></u>	\$ <u><u>417,724</u></u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

NOTE 1 - INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parish of Calcasieu, Louisiana.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the District Attorney of the Fourteenth Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Government*, issued in June 1999.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Calcasieu Parish Police Jury is the financial reporting entity for Calcasieu Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Calcasieu Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury financial statements would be misleading if data of the organization were not included because of the nature or significance of the relationship, the district attorney was determined to be a component unit of the Calcasieu Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The district attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain district attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The district attorney uses the following fund types.

Governmental Fund Types:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office. Funds not legally required to be accounted for in separate funds are also recorded in the general fund.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

**Worthless Check Collection
Fee Special Revenue Fund**

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney but may not be used to supplement the salary of the district attorney.

Fiduciary Fund Type:

Agency Funds

The agency funds are used to account for assets held by the district attorney as an agent for other funds and/or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are used to account for drug money seizures and bond forfeitures until such time as the court orders disposition of such funds to various agencies as required by law. Also, from time to time the drug fund may be used to hold money as evidence until such time as the seizing agency requests the money for its purposes.

D. FUND FINANCIAL STATEMENTS (FFS)

The accounting and financial reporting treatment of a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collector.

Interest earned on investments is accrued under the modified accrual basis.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds, which are not expected to be repaid, are accounted for as other financing sources (uses), when the underlying event occurs.

E. GOVERNMENTAL-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) displays information about the District Attorney's Office as a whole. These statements include all the financial activities of the District Attorney's Office. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

F. BUDGET PRACTICE

The district attorney utilizes the following budget practices:

1. Formal budgeting integration is employed as a management control device during the year. Budgets are adopted on a basis consistent with generally accepted accounting principles.
2. On December 1st of each year, a budget for the subsequent year is prepared for the general fund and the special revenue funds.
3. The district attorney approves the budgets and it is available for public inspection no later than fifteen days prior to the beginning of the calendar year.
4. Any budgetary amendments must be approved by the district attorney. During the year an amendment was made to the original budgets and is reflected in the budget comparison.
5. All budgetary appropriations lapse at year end.
6. The district attorney does not use encumbrance accounting in the General Fund or Special Revenue Funds.

**G. CASH AND CASH EQUIVALENTS
AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, which approximates fair value.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

H. CAPITAL ASSETS

Capital assets used in the district attorney's office (governmental fund type operations) acquired by the Calcasieu Parish Police Jury are accounted for by the Calcasieu Parish Police Jury.

Capital assets are capitalized at historical cost. The District Attorney's Office maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. All capital assets are depreciated using the straight-line method over useful lives of five to seven years. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes.

I. COMPENSATED ABSENCES

The district attorney has the following policy related to vacation and sick leave:

Employees of the district attorney's office accrue vacation leave at varying rates according to years of continuous service. Unused vacation leave is accumulated and carried forward from one year to the next up to a maximum of sixty days total, and then it must be used or forfeited. Upon termination of employment, an employee will be compensated for accumulated vacation time not to exceed twenty-five days, on parish portion of salary only.

Employees of the district attorney's office accrue 12 days of sick leave each year. Sick leave may be accumulated and carried forward from one year to the next up to a maximum of 180 days. No payment is made for accumulated sick leave upon termination of employment.

Employee benefits are paid from the Calcasieu Parish Police Jury. Accordingly, no liabilities are accrued in the district attorney's General Fund with respect to employee benefits.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

K. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources. The amount designated for future expenditures is for drug enforcement and education related expenditures.

NOTE 3 - CASH AND INVESTMENTS

As reflected in the accompanying statements, the district attorney had cash and investments totaling \$1,727,507 and \$1,834,227 respectively, at December 31, 2006. Cash and investments (certificates of deposit) are stated at cost, which approximates market. These deposits (or the resulting bank balance) and investments must be secured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank (GASB Category 3) in a holding or custodial bank that is mutually acceptable to both parties. The deposits (bank balance) and investments at December 31, 2006, were secured as follows:

Bank balance	\$ 1,737,609	Federal Deposit Insurance	\$ 500,000
Investments	<u>1,834,227</u>	Pledged Securities	<u>5,307,308</u>
	<u>\$ 3,571,836</u>		<u>\$ 5,807,308</u>

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

NOTE 3 - CASH AND INVESTMENTS-Continued

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand. All of the certificates of deposit mature at various dates during 2007.

NOTE 4 - RECEIVABLES

The receivables of \$53,243 at December 31, 2006, consist of accrued commissions on fines and forfeitures of \$4,400 and \$48,843 of accrued interest in the General Fund.

NOTE 5 - CAPITAL ASSETS

A summary of changes in Capital assets follows:

Governmental Activities:

	Balance 12/31/2005	Increases	Decreases	Balance 12/31/2006
Capital Assets:				
Transportation equipment	\$ 44,485	\$ 3,200	\$ -	\$ 47,685
Furniture and fixtures	138,395	-	-	138,395
Office equipment	624,575	2,580	-	627,155
Training course	31,978	-	-	31,978
Leasehold improvements	157,684	-	-	157,684
Total capital assets	997,117	5,780	-	1,002,897
Less accumulated depreciation	(925,247)	(32,672)	-	(957,919)
Net assets	\$ 71,870	\$ (26,892)	\$ -	\$ 44,978

Depreciation was charged to governmental functions in the amount of \$32,672 for the year ended December 31, 2006. The entity had no infrastructure assets as of December 31, 2006.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

NOTE 6 - PENSION PLANS

Plan Description - The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Pension expenditures are paid by the Calcasieu Parish Police Jury's Criminal Court Fund. Accordingly, no expenditures have been recorded in the district attorney's funds with respect to pension benefits.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provision, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The system also provided death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

NOTE 6 - PENSION PLANS-Continued

Funding Policy - Plan members are required by state statute to contribute 7.0% of their annual covered salary and the Criminal Court Fund is required to contribute at an actuarially determined rate. The current rate is 3.5% of annual covered payroll. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Calcasieu Parish Police Jury's Criminal Court Fund contributions to the System for the years ending December 31, 2004, 2005, and 2006, were \$0, \$35,278, and \$36,083, respectively, equal to the required contributions for each year.

Pension Plan (Other Than District Attorneys)

Plan Description. Effective April 1, 1997, certain employees became members of the Parochial Employees Retirement System of Louisiana. Substantially all employees, with the exception of the district attorney and assistant district attorneys, of the District Attorney of the Fourteenth Judicial District are members of the Parochial Employees Retirement System of Louisiana (System), a cost sharing multiple-employer (defined benefit), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

NOTE 6 - PENSION PLANS-Continued

Funding Policy – Plan members are required by statute to contribute 9.5 percent of their annual covered salary and the District Attorney of the Fourteenth Judicial District is required to contribute at an actuarially determined rate. The current rate is 12.75 percent of annual covered payroll. Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney of the Fourteenth Judicial District's contributions to the System for the years ending December 31, 2006, 2005, and 2004 were \$220,688, \$215,773, and \$185,742, respectively, equal to the required contributions for the year.

NOTE 7 - LEASES

The district attorney has leased automobiles, which are classified as operating leases. Lease expense for the year ended December 31, 2006 is \$53,043. Future minimum lease payments over the remaining terms of the leases are as follows:

Year ending

2007	\$ <u>10,591</u>
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NOTE 8 - LITIGATION AND CLAIMS

At December 31, 2006, the District Attorney of the Fourteenth Judicial District was involved in pending litigation for which unfavorable outcomes are unlikely.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2006

**NOTE 9 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN
THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the parish police jury, or directly by the state.

Expenditures classified as general government recorded in the accompanying basic financial statements in the Special Revenue Fund accounts for amounts paid to the Calcasieu Parish Police Jury Criminal Court Fund as reimbursements of certain overhead costs of the Special Revenue Fund.

NOTE 10 - CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	Bond Forfeiture Fund	Drug Forfeiture Fund
Unsettled deposits beginning of year	\$ 483	\$ 303,585
Additions	219,781	600,712
Reductions	(217,306)	(489,531)
Unsettled deposits end of year	\$ <u>2,958</u>	\$ <u>414,766</u>

REQUIRED SUPPLEMENTARY INFORMATION-PART II

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana
Governmental Funds - General Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2006**

Schedule 1

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Favorable / (Unfavorable)
REVENUES				
Fines and forfeitures	\$ 205,500	\$ 191,000	\$ 182,987	\$ (8,013)
Collection fees	80,000	64,000	43,649	(20,351)
Enrollment fees	620,000	606,583	637,626	31,043
Other forfeitures	75,000	83,000	83,730	730
Interest	69,000	124,160	150,198	26,038
Miscellaneous	-	-	5,746	5,746
Total revenues	1,049,500	1,068,743	1,103,936	35,193
EXPENDITURES				
Communications	29,900	39,700	40,303	(603)
Dues	45,000	44,674	48,258	(3,584)
Joint service agreements	9,000	9,000	9,250	(250)
Legal and other professional	53,500	49,800	56,953	(7,153)
Office	164,122	179,611	168,342	11,269
Overhead reimbursement Calcasieu Parish				
Police Jury	700,000	630,000	630,000	-
Pretrial diversion/Victim assistance programs	55,000	49,000	45,985	3,015
Travel and seminars	103,000	102,000	89,184	12,816
Vehicles	81,000	80,500	81,146	(646)
Capital outlay	10,000	1,200	5,780	(4,580)
Total expenditures	1,250,522	1,185,485	1,175,201	10,284
(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(201,022)	(116,742)	(71,265)	45,477
OTHER FINANCING SOURCES (USES)				
Operating transfers in	90,000	90,000	90,000	-
Operating transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	90,000	90,000	90,000	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	(111,022)	(26,742)	18,735	45,477
FUND BALANCE - BEGINNING OF PERIOD	3,102,335	3,102,335	3,102,335	-
FUND BALANCE - END OF PERIOD	\$ 2,991,313	\$ 3,075,593	\$ 3,121,070	\$ 45,477

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana
Governmental Funds - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2006

Schedule 2

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Favorable / (Unfavorable)
REVENUES				
Collection fees	\$ 200,150	\$ 185,000	\$ 193,321	\$ 8,321
Total revenues	200,150	185,000	193,321	8,321
EXPENDITURES				
Office	150	-	8	(8)
Overhead reimbursement Calcasieu Parish Police Jury	110,000	110,000	110,000	-
Total expenditures	110,150	110,000	110,008	(8)
EXCESS OF REVENUES OVER EXPENDITURES	90,000	75,000	83,313	8,313
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers (out)	(90,000)	(90,000)	(90,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(90,000)	(90,000)	(90,000)	-
(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	-	(15,000)	(6,687)	8,313
FUND BALANCE - BEGINNING OF PERIOD	23,111	23,111	23,111	-
FUND BALANCE - END OF PERIOD	<u>\$ 23,111</u>	<u>\$ 8,111</u>	<u>\$ 16,424</u>	<u>\$ 8,313</u>

SUPPLEMENTAL INFORMATION

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

AUDIT FINDINGS AND QUESTIONED COSTS

December 31, 2006

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the basic financial statements of the District Attorney of the Fourteenth Judicial District for the year ended December 31, 2006.
2. A separate management letter was not issued.
3. No reportable conditions relating to the audit of financial statements are reported in the Independent Auditors' Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards for the year ended December 31, 2006.
4. No instances of noncompliance material to the basic financial statements of the District Attorney of the Fourteenth Judicial District are reported in the Independent Auditors' Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards or the year ended December 31, 2006.

PRIOR YEAR FINDINGS

NONE